



LINDA S. ADAMS
SECRETARY FOR ENVIRONMENTAL
PROTECTION

CALIFORNIA INTEGRATED WASTE MANAGEMENT BOARD



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December 16, 2009

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RE: FINAL AUDIT REPORT – HOUSEHOLD HAZARDOUS WASTE
GRANTS HD14-05-0001 AND HD15C-06-0039

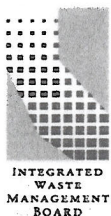
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Dear Ms. Hudson:

Enclosed is the final report on the audit of San Joaquin County (County), regarding the Household Hazardous Waste Grants. The audit included a review of receipts, expenditures, internal controls, and compliance with the grant agreement provisions. The period of review for this audit was September 1, 2005 through March 31, 2008.

ROSALIE MULÉ
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No discrepancies were noted during this audit and the enclosed final report is provided for the County's information.



(over)



Please contact Linh Johnson, Auditor, at (916) 341-6102 or linhj@ciwmb.ca.gov with any questions regarding this report.

Sincerely,



Susan R. Villa, Branch Manager
Fiscal Services Branch
Administration and Finance Division

Enclosure

cc: Thomas R. Flinn, Director, San Joaquin County, Department of Public Works
Kimbra Andrews, Management Analyst, San Joaquin County, Department of Public Works
Corky Mau, Branch Manager, Grant and Loan Resources Branch, CIWMB
Steven Hernandez, Supervisor, Grant Program-A, Grant and Loan Resources Branch, CIWMB
Linda Dickinson, Grant Manager, Grant and Loan Resources Branch, CIWMB
Linh Johnson, Auditor, Audits and Evaluations Unit, CIWMB
CIWMB Audits and Evaluations Unit File

A GRANT AUDIT

San Joaquin County

Household Hazardous Waste Grants

Final Audit Report

**Grants: HD14-05-0001
And HD15C-06-0039**

**For the Period September 1, 2005
through March 31, 2008**

**Prepared By:
California Integrated Waste Management Board
Audits and Evaluations Unit**

November 2009

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Grants: HD14-05-0001
And HD15C-06-0039

For the Period September 1, 2005
through March 31, 2008

Prepared By:
California Integrated Waste Management Board
Audits and Evaluations Unit

**Audit Report
San Joaquin County
Household Hazardous Waste Grant Program
Period Audited: September 1, 2005 through March 31, 2008**

Audit Start Date: October 13, 2009

Physical Address: Public Works Department
Solid Waste Division
1810 East Hazelton Ave
Stockton, CA 95205

Contact Person: Alison Hudson

Phone Number: (209) 468-3066

E-Mail Address: ahudson@sjgov.org

Auditor: Linh Johnson

SUMMARY

The California Integrated Waste Management Board (CIWMB), Audits and Evaluations Unit, performed an audit of San Joaquin County regarding the Household Hazardous Waste (HHW) Discretionary Grant Program. The audit included a review of internal controls, receipts, expenditures, and compliance with the provisions relating to grant agreement numbers HD14-05-0001 and HD15C-06-0039.

BACKGROUND

San Joaquin County (County), a political subdivision of the State of California governed by an elected Board of Supervisors, exercises the powers specified by the Constitution and statutes of the State. The County's reporting entity includes all significant organizations, departments, and agencies over which the County's Board exercises oversight and budgeting responsibilities. The County's Public Works Department, Solid Waste Division has general responsibility for the HHW Grant.

The Legislature created the Integrated Waste Management Account (Public Resources Code Section 48001) to support the reduction, recycling, and reuse of solid waste and to protect public health and safety through regulation of solid waste handling. CIWMB administers the Integrated Waste Management Account, which includes the HHW Grant Program.

The HHW Grant Program provides grant funding to local governments and agencies with direct responsibility for solid waste management to develop and promote alternatives to the illegal disposal of household hazardous waste.

OBJECTIVE, SCOPE, AND METHODOLOGY

The audit objective was to verify whether the program related costs, reimbursed by CIWMB to the County, were reasonable, allowable, and allocable in accordance with the fiscal requirements and other provisions of the grant agreements as well as applicable Federal and State regulations.

The audit scope included, but was not limited, to a review and evaluation of the adequacy and accuracy of the documents submitted to CIWMB by the County in support of the claim for eligibility.

The audit was conducted in accordance with *Government Auditing Standards*. The standards require that we plan and perform the audit to obtain sufficient and appropriate evidence to provide a reasonable basis for our finding and conclusion based on the audit objective. We believe that the evidence obtained provides a reasonable basis for our finding and conclusion based on the audit objective.

CONCLUSION

The County was in compliance with HHW grant funding regulations for the audit period of September 1, 2005 through March 31, 2008.

RESTRICTED USE

This report is intended for the information and use of CIWMB and County management. However, this report is a matter of public record and distribution is not limited.

STATEMENT OF REVENUE AND EXPENDITURES

San Joaquin County
Household Hazardous Waste Grant HD14-05-0001
For the Period 09/01/05 through 03/31/08

	<u>Claimed</u>	<u>Audited</u>	<u>Questioned</u>
Revenue:			
Grant Payment Requests 2	\$122,772	\$122,772	\$0
Less 10%	<u>-\$12,277</u>	<u>-\$12,277</u>	<u>\$0</u>
 Total Revenue	 <u>\$110,495</u>	 <u>\$110,495</u>	 <u>\$0</u>
 Expenditures:			
PSI Workgroup	\$34,665	\$34,665	\$0
Green Seal Certification	\$63,500	\$63,500	\$0
Cal Poly Workgroup	\$21,308	\$21,308	\$0
FedEx Express Service	\$103	\$103	\$0
Indirect/Misc Costs	\$3,196	\$3,196	\$0
Less 10%	<u>-\$12,277</u>	<u>-\$12,277</u>	<u>\$0</u>
 Total Expenditures	 <u>\$110,495</u>	 <u>\$110,495</u>	 <u>\$0</u>

San Joaquin County
Household Hazardous Waste Grant HD15C-06-0039
For the Period 10/01/06 through 10/31/07

	<u>Claimed</u>	<u>Audited</u>	<u>Questioned</u>
Revenue:			
Grant Payment Requests 1	<u>\$9,134</u>	<u>\$9,134</u>	<u>\$0</u>
 Total Revenue	 <u>\$9,134</u>	 <u>\$9,134</u>	 <u>\$0</u>
 Expenditures:			
Product Policy Institute Consultant	<u>\$9,134</u>	<u>\$9,134</u>	<u>\$0</u>
 Total Expenditures	 <u>\$9,134</u>	 <u>\$9,134</u>	 <u>\$0</u>

